



TENNESSEE DEPARTMENT OF REVENUE
ALCOHOLIC BEVERAGE ENFORCEMENT TAX RETURN

**ALC
109**

Filing Period Beginning: Ending:	Account No.	SSN OR FEIN
	Due Date	

This return must be filed and the proper tax paid on or before the 15th day of the month following the period covered. The return must be filed timely even though no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 11 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

REMINDERS

1. Read instructions on reverse side before preparing this return.
2. Carry Lines 1, 2, and 3 below to four decimal places.
3. Sign and date your return in the signature box below.

IF AN AMENDED
RETURN
CHECK HERE

☐

WRITE NUMBERS LIKE THIS
ROUND TO NEAREST DOLLAR

1	2	3	4	5	6	7	8	9	0
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DISTILLED SPIRITS

CASES-TO FOUR DECIMAL PLACES

WINE

1. Total cases sold at wholesale	_____	_____
2. Less: Gross cases returned from retailers	_____	_____
3. Taxable cases sold at wholesale (subtract Line 2 from Line 1)	_____	_____
4. Tax liability (multiply Line 3 by \$ _____)	_____	_____
5. Less Authorized adjustments	_____	_____
6. Net Tax Due (Line 4 minus Line 5)	_____	_____
7. Total Tax Due (Add Line 6, columns 1 & 2)	_____	_____
8. Credits: Enter outstanding amounts from previous Department of Revenue notice(s)	_____	_____
9. Penalty - if filed late, see instructions on reverse side	_____	_____
10. Interest - if filed late, see instructions on reverse side; current interest rate per annum is _____ %	_____	_____
11. Total remittance amount (Add lines 7, 9, & 10; less Line 8, if applicable)	_____	_____

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**FOR OFFICE
USE ONLY**

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109280001

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN
HERE

Signature of taxpayer

Date

SIGN
HERE

If preparer other than taxpayer

Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** There is a tax imposed on the sale of alcoholic beverages at wholesale per case sold in Tennessee. The tax should be paid monthly by the wholesaler.
- Due Date:** The return for Alcoholic Beverage Enforcement Tax is due to be filed on or before the 15th day of the month following the filing period.
- Taxpayer/
Tax Preparers
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.
- Amended
Return:** If this is an amended return, please indicate "Period Ending" and check the appropriate box below.

COMPUTATION OF TAX

1. Total number of cases of distilled spirits and wine sold at wholesale.
2. Gross cases of distilled spirits and wine returned by retailers.
3. Subtract Line 2 from Line 1.
4. Tax liability (multiply Line 3 by tax rate).
5. Authorized adjustments for unsalable beverages.
6. Net tax due - subtract Line 5 from Line 4 in both columns.
7. Total Tax Due - add the totals from Line 6 in both columns.
8. Enter any outstanding credit amount from previous Department of Revenue notice(s).
9. If filed late, penalty is computed at 5% of the tax (Line 7 minus Line 8) for each 30 day period that the report is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether there is any tax due.
10. If filed late, interest is computed on the tax (Line 7 minus Line 8) at the current rate from due date until date paid.
11. Total remittance amount (Add Lines 7, 9, and 10; subtract Line 8 if applicable).